

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Saul S. & Leah Silverstein
DOCKET NO.: 05-01489.001-R-1
PARCEL NO.: 16-26-409-012

The parties of record before the Property Tax Appeal Board are Saul S. & Leah Silverstein, the appellants, by attorney David Bass of Thompson Coburn Fagel Haber, LLP, Chicago, Illinois; and the Lake County Board of Review.

The subject property consists of a two-story frame and masonry dwelling containing 3,752 square feet of living area that was built in 1980. Features include an unfinished basement, central air conditioning, a fireplace, and a 440 square foot attached garage. The dwelling is situated on a 12,077 square foot lot in Highland Park, Moraine Township, Lake County.

The appellant submitted evidence before the Property Tax Appeal Board through counsel claiming a lack of uniformity regarding the subject's land and improvement assessments as the basis of the appeal. In support of this claim, the appellants submitted property record cards and an equity analysis of three suggested comparables located in subject's assessment neighborhood as defined by the local assessor. However, the proximity of the comparables in relation to the subject was not disclosed. The comparables consist of two-story dwellings of frame and masonry construction that were built from 1964 to 1978. The comparables have basements, central air conditioning, a fireplace, and attached garages ranging in size from 484 to 552 square feet. The dwellings range in size from 3,234 to 4,246 square feet of living area and have improvement assessments ranging from \$118,497 to \$184,287 or from \$36.27 to \$43.40 per square foot of living area. The subject property has an improvement assessment of \$168,165 or \$44.82 per square foot of living area.

The comparables are situated on lots that range in size from 12,567 to 15,007 square feet of land area and have land assessments ranging from \$97,602 to \$102,760 or from \$6.85 to \$7.77 per square foot of land area. The subject property has a land assessment of \$96,567 or \$8.00 per square foot of land area. Based on this evidence, the appellants requested a reduction in the subject's assessment.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Lake County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	96,567
IMPR.:	\$	168,165
TOTAL:	\$	264,732

Subject only to the State multiplier as applicable.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$264,732 was disclosed. In support of the subject's assessment, the board of review submitted property record cards and an assessment analysis of three suggested comparables located in close proximity along the subject's street. The comparables consist of two-story frame and masonry dwellings that were built from 1977 to 1989. Features include unfinished basements, central air conditioning, one fireplace, and attached garages ranging in size from 460 to 559 square feet. The dwellings range in size from 3,540 to 3,771 square feet of living area and have improvement assessments ranging from \$177,852 to \$185,915 or from \$49.30 to \$51.94 per square foot of living area.

The comparables are situated on lots that range in size from 12,820 to 14,934 square feet of land area and have land assessments ranging from \$107,127 to \$112,005 or from \$7.66 to \$8.36 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds no reduction in the subject's assessment is warranted.

The appellants argued unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have not overcome this burden.

The parties submitted six assessment comparables for the Board's consideration. The Board placed diminished weight on comparables 1 and 2 submitted by appellants due to their older age when compared to the subject. The Board also gave less weight to comparable 3 submitted by the board of review due to its newer age when compared to the subject. The Property Tax Appeal Board finds the remaining three comparables submitted by the parties are most representative of the subject in terms of age, size, design and amenities. These comparables have improvement assessments ranging from \$102,760 to \$112,005 or from \$43.40 to \$51.94 per square foot of living area. The subject property has an improvement assessment of \$96,567 or \$44.82 per square foot of living area, which is well supported by the most similar assessment comparables contained in this record. With respect to the subject's land assessment, the Board finds parties submitted six land comparables for consideration. Both

parties' comparables are slightly larger in size when compared to the subject and have land assessments ranging from \$97,602 to \$112,005 or from \$6.85 to \$8.36 per square foot of land area. The Board further finds the land comparables submitted by the board of review are located in close proximity along the subject's street and were give more weight in the Board's analysis. They have land assessments ranging from \$107,127 to \$112,005 or from \$7.50 to \$8.36 per square foot of land area. The subject property has a land assessment of \$96,567 or \$8.00 per square foot of land area. The Property Tax Appeal Board finds the subject's total land assessment is less than the most similar comparables and falls within the range on a per square foot basis as established by the most similar land comparables contained in the record. Therefore, the Board finds no reduction in the subject's land assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables contained in the record disclose that properties located in similar geographic area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence. As a result of this analysis, the Board finds no reduction in the subject's assessment is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: October 31, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the

session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.